

PART 2009 - BUDGETS

SUBPART D - BUDGETARY ALLOTMENT CODES AND TITLES

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PART 2009 - BUDGETS

SUBPART D - BUDGETARY ALLOTMENT CODES AND TITLES

§2009.151 General.

This instruction prescribes the codes and titles with related explanations and procedures used under the Farmers Home Administration (FmHA) system of control of funds and authorities. Allotment, distribution, and obligation and expenditure accounts described herein will be established only as required and authorized by the issuance of allotment advices or other source documents. Obligations may be incurred only for purposes which have been approved in accordance with policies established by the Administrator.

§2009.152 Definitions.

- (a) Allotment Account. An account established for the purpose of recording allotments of funds to administrative officials (allottees) for specified purposes.
- (b) Distribution Account. An account established (usually as a subsidiary to an allotment account) for the purpose of recording and maintaining a control over amounts that are within specific allotments. Such amounts are made available to administrative officials other than allottees.
- (c) Obligation and Expenditure Account. An account established to record detailed purposes for which obligations are incurred and funds are expended.

§2009.153 Loan and Grant Allotment Control Coding Sequence.

- (a) Allotment, Distribution, and Obligation and Expenditure. Allotment, distribution, and obligation and expenditure accounts will be coded in the sequence shown in Exhibit A.
- (b) Appropriation. The first and second digits of the allotment coding sequence identifies the various appropriations from which funds are allotted. See Exhibit B.
- (c) Fiscal Year. The third and fourth digits of the allotment coding sequence represents the fiscal year pertaining to allotment period involved. The last two digits of the fiscal year will be used in identifying a specific time period; however, certain annual appropriations and operating procedures may require only the last digit for identification purposes.

(d) Principal Allottee. The fifth digit of the allotment coding sequence identifies the principal allottee. See Exhibit C.

(e) Major Classification. The sixth and seventh digits of the allotment coding sequence identifies the principal activity of the allotment or distribution as shown in Exhibit D.

(f) Object Class. The eighth and ninth digits of the allotment coding sequence will classify allotments in accordance with the classifications prescribed by the Office of Management and Budget (OMB) and as shown in Exhibits:

- E Loans and Grants
- G Insurance Fund Activities

(g) Planning, Programming, and Budgeting. The tenth, eleventh, and twelfth digits of the allotment coding sequence will identify the program elements as specified by the Department. When activities are not specifically classified by the Department under the Program Planning and Budgeting (PPB) system, the codes are assigned by the Budget Division. See Exhibit E.

(h) Cost Center. The thirteenth and fourteenth digits of the allotment coding sequence identifies the cost center to which the obligation and expenditure is applicable. See Exhibit I.

(i) Subunit. The fifteenth digit of the allotment coding sequence identifies the subsidiary organizational units. See Exhibit H.

(j) Geographic Location. The sixteenth and seventeenth digits of the allotment coding sequence identifies the state in which the obligation and expenditure are incurred. See Exhibit H.

(k) County. The eighteenth, nineteenth, and twentieth digits of the allotment coding sequence identifies the county in which funds are obligated. County codes will be assigned to all loan and grant obligations and expenditures. See Exhibit H.

(l) Obligations and Expenditure Accounts. The twenty-first, twenty-second, and twenty-third digits of the allotment coding sequence identify:

- (1) For loans and grants, the type of submission and the purposes for which they are made. See Exhibit E.

§2009.153 (Cont.)

(2) For the insurance funds and capital accounts, this code will identify obligations and expenditures below the object class level. See Exhibit G.

(m) Special Purpose. The twenty-fourth and twenty-fifth digits of the allotment coding sequence will be used whenever a need exists to identify or classify loan purposes or special use. See Exhibit J.

§2009.154 Administrative Allotment Control Coding Sequence.

(a) Allotment, Distribution, and Classification. Allotment, distribution, and classification accounts will be coded in the sequence shown in Exhibit A.

(b) Fiscal Year/Appropriation. The first digit of the allotment coding sequence identifies the fiscal year. The second and third digits of the allotment coding sequence identifies the appropriation from which funds are allotted. See Exhibit B.

(c) Allottee. The fourth digit of the allotment coding sequence identifies the principal allottee. See Exhibit C.

(d) Major Class. The fifth digit and sixth digits of the allotment coding sequence identifies the principal activity of the allotment or distribution as shown in Exhibit D.

(e) Object Class. The object class is not part of the 15-digit Central Accounting System accounting classification coding. It is entered on all documents or generated from the system for all transactions. It classifies all obligation and expenditures in accordance with the classifications prescribed by the OMB as shown in Exhibit F.

(f) Special Purpose. The seventh, eighth, and ninth digits of the allotment coding sequence identifies obligations and expenditures for special purposes which cannot be identified from other allotment coding. See Exhibit F.

(g) Cost Center. The cost center is not part of the 15-digit Central Accounting System accounting classification coding. It is generated from the system and is based on the state code to identify the cost center to which the obligation and expenditure is applicable. See Exhibit I.

(h) Subunit. The tenth digit of the allotment coding sequence identifies the subsidiary organizational units. See Exhibit H.

(i) State. The eleventh and twelfth digits of the allotment coding sequence identifies the state in which the obligations and expenditures are incurred. See Exhibit H.

(j) County. The thirteenth, fourteenth, and fifteenth digits of the allotment coding sequence identifies the county in which obligations and expenditures are incurred. The procedure for coding is given in Exhibit H.

§2009.155 Allotments and Distributions.

(a) Allotments and/or distributions will be made by the National Office. Allotments will be made to principal allottees on Form RD2009-42, "Allotment Advice," or Form AD-704, "Allotment Advice." Distributions of authorizations will be made to offices as required and will be the basis for establishing, maintaining, and reporting of Master Allotment and Master Distribution Accounts within each Appropriation. A separate series of detailed obligation and expenditure accounts will be established, maintained, and reported for each Master Account.

(b) The obligation and expenditure accounts applicable to each Master Account are described in subsequent exhibits of this Instruction. Forms FmHA 2009-42 or AD-704 will authorize increases or decreases to the Master Allotment Accounts and will indicate, when required, obligation and expenditure accounts approved for obligation purposes.

(c) Amounts subject to apportionment will be allotted on a cumulative quarterly or other periodic basis in accordance with FmHA

§2009.156 Master Allotment and Distribution Accounts for Loans and Grants.

Authorization to incur obligations for loans and the allotment of loan and grant funds will be made to the Assistant Administrator, Finance Office, on an allotment advice or distributions may be made to State Offices, as circumstances require, by the National Office.

(a) Supplementary internal controls over funds reserved by the National Office may be established by the Assistant Administrator, Finance Office.

(b) The appropriation symbol, appropriation code, major classification, object class, PPB and obligation and expenditure codes for each authorization or fund is shown in Exhibit E.

§2009.156 (Cont.)

(c) Veteran activity will be separately identified for loans to individuals. The suffix "C" will be used to identify nonveterans and the suffix "5" will be used to identify veterans.

§2009.157 Master Allotment Accounts - Insurance Funds.

(a) Allotments for the Agricultural Credit Insurance Fund (ACIF) and the Rural Housing Insurance Fund (RHIF), and the Rural Development Insurance Fund (RDIF) will be made to an object class code under jurisdiction of the Assistant Administrator, Finance Office.

(b) Upon receipt of an allotment advice, the Finance Office will establish obligation and expenditure accounts as required.

(c) Generally, allowance amounts will not be established for the various purposes for which the ACIF, RDIF, and RHIF may be obligated. The Assistant Administrator, Finance Office is authorized to record obligations and expenditures for approved purposes as required within the total Master Allotment available. Program levels and other amounts subject to the apportionment processes may also be controlled by allowance accounts applicable to the insurance funds. These controls will be established on an item-by-item basis as needed to comply with reporting requirements. A chart of Allotment Accounts is shown in Exhibit G.

§2009.158 Master Allotments - Administrative Accounts.

An agency-wide allotment for the administrative appropriation will be made through the use of Form AD-704. Agency-wide allocations of this allotment to the Master Allotment Accounts will be made through the use of Form AD-705. Advice of Allocation of Funds. Upon receipt of these forms, the Finance Office and the National Finance Center will process obligations and expenditures as they are received against these allocations using detail object class accounts. Allocations (Form AD-705) will not be issued for receipt and reimbursement accounts (major class 90). See chart of accounts in Exhibit F.

§§2009.159 - 2009.200 [Reserved]

Attachments: Exhibits A, B, C, D, E, F, G, H, I, and J

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Exhibit A page 1 not automated see manual

ADMINISTRATIVE ALLOTMENT CONTROL CODING SEQUENCE									
	GENERAL		CLASSIFICATION			LOCATION			
Description	Fiscal Year/ Appropriation	Allottee	Major Class	1/ Object Class	Special Purpose	2/ Cost Center	Sub- Unit	State	County
Allotment	XXX	X	XX	-	-	-	-	-	-
Distribution	XXX	X	XX	-	-	XX	-	-	-
Exhibit	B	C	DF	F	F	I	H	H	H

1/ The object class is not part of the 15-digit Central Accounting System accounting classification coding. It is entered in other areas on the documents or generated from the system.

2/ The cost center is not part of the 15-digit Central Accounting System accounting classification coding but is generated from the system based on the state code.

APPROPRIATION CODES

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
01	2	12(FY)2001	Salaries and Expenses
02	2	12M2001	Salaries and Expenses - Expired Accounts
04	2	12X2004	Rural Housing for Domestic Farm Labor Grants
05	2	12(FY)2065	Rural Development Grants
06	2	12X2006	Mutual and Self-Help Housing Grants
07	2	12X2050	Payment of Sales Insufficiencies
09		12X2066	Rural Water & Waste Disposal Grants
10	2	12(FY)2067	Rural Community Fire Protection Grants
11	2	12(FY)2062	Rural Housing Supervisory Assistance Grants
12	2	12(FY)2064	Very Low Income Housing Repair Grants
13	4	12X4140	Agricultural Credit Insurance Fund
14 18	7	12X4141	Rural Housing Insurance Fund
15	9	12X4155	Rural Development Insurance Fund

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
19	1	12X4222	Self-Help Housing Land Development Fund
20	2	12(FY)2002	Rural Rental Assistance Payments (New Construction, 1984 and Subsequent)
29	2	12-13X2100 (75 & Subsequent)	Regional Development Program - RAPC
30	2	12-46X0200 (86 FY & Subsequent) 12-11X0090 (85 FY & Prior)	Appalachian Regional Development Program, Executive
31	2	12-13(FY)2050(20)	Development Facilities, Economic Development Administration
34	2	12X1010	Resource Conservation and Development, SCS
36	2	12X1072(03)	Watershed and Flood Prevention Operations - Flood Prevention, SCS
38	2	12X1072(08)	Watershed and Flood Prevention Operations - Watershed Protection Loan Programs, SCS
39	2	12-89X0215	Department of Energy Grants
40	8	12-75X4440	Rural Development Loan Fund
41	2	12(FY)2068	Rural Development Planning Grants
42	2	12-89X0224.91	DOE Alcohol Fuel Conversion Cost-Sharing

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
43	2	12-20X0114	Biomass Energy Security Reserve
44	2	12-14X5015	Department of Interior - Office of Surface Mining
45	2	12(FY)2071	Compensation for Construction Defects
46	2	12(FY)2070	Rural Housing Preservation Grants
51	2	12F3875(20)	Budget Clearing Account
53	2	12X6600	Liquidation of Deposits, Lease and Purchase Contracts
80	2.	12(FY)080	Unfunded Costs*
81	2	12(FY)081	Donated Costs*
92	N/A	12(FY)222	Insured Agriculture Loans
92	N/A	12(FY)223	Emergency Livestock Loans
97	N/A	12(FY)777	Insured Rural Housing Loans
98	N/A	12(FY)888	Insured Rural Development Loans
99	N/A	12(FY)999	HUD Guaranteed Loans

*These accounts will be used to accumulate data for cost accounting purposes.

** 1 SHHLDF
2 FmHA-OTHER
4 ACIF
7 RHIF
8 RDLF
9 RDIF

Principal Allottee

This digit in the allotment accounting classification code sequence will identify the official having jurisdiction over the allotted funds or to whom the expenditures are charged. The position of this digit is further identified in Exhibit A. These codes will be:

<u>Code</u>	<u>Area of Jurisdiction</u>
1	Deputy Administrator, Management
2	Assistant Administrator, Finance Office
	State Director (As far as possible, all administrative expenses will be charged to the appropriate State and allottee 3 even though the State has no direct control or jurisdiction over those expenses.)

MAJOR CLASSIFICATION CODES

Major Classification. This two-digit code will be used to designate the major classification of obligations and expenditures and will be used in connection with the various appropriation codes (Exhibit B) in the preparation of technical management reports.

Description	Code
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Program Activity:

Loans:

Operating	01
Emergency	02
Economic Opportunity - Individuals	03
Emergency - Livestock	04
Farm Ownership	05
Non-Farm Enterprise (FO)	06
Recreation, Individual	07
Soil and Water Individual	08
Economic Emergency Loans	09
Housing, Weatherization - Coop and Public Utility	14
Housing, Low to Moderate Income	15
Housing, Above Moderate Income	16
Labor Housing	17
Rental/Cooperative Housing	18
Mobile Home Park	19
Self-Help Housing Land Development	20
HUD Insured Loan Program	25
Community Services	32
Cooperative Association, OEO	33
Indian Land Acquisition	34
Community Facilities	35
Flood Prevention	36
Works of Improvement (Watershed)	37
Business and Industrial	39
Resource Conservation and Development	40
Loan Costs, Recoverable and Non-Recoverable	42
Alcohol Production Loans	43
Nonprofit National Rural Development and Finance Corporation	44
Loans	

Description	Code
Grants:	
Rental Assistance	21
Water and Waste Disposal, Planning	51
Very Low Income Housing Repair	52
Water and Waste Disposal, Development	53
Rural Development Planning Grants	54
Farm Labor Housing	55
Rural Community Fire Protection Grants	56
Mutual and Self-Help Housing	57
Rural Housing Supervisory Assistance	58
Rural Development	59
Department of Energy Grants	60
DOE Alcohol Fuel Conversion Cost-Sharing	62
Compensation for Construction Defects	63
Rural Housing Preservation Grants	64
Administrative:	
General, Regular	71
General, Temporary	72
Reimbursable Expenses	76
Interest and Dividends	79
Off-set Credits, PL 89-106	80
Off-set Charges, PL 89-106	81
Undistributed Charges	83
Refunds	85
Receipts and Reimbursement Credits	90

Exhibit E not automated see manual

Exhibit F, pages 1 through 17 not automated see manual

DESCRIPTION OF OBJECT CLASSIFICATION ACCOUNTS FOR
ADMINISTRATIVE EXPENSES

Personal Compensation 1100

Comprises gross compensation, salaries and wages (before deductions for taxes and other purposes), for personal services rendered to the Government by its officers and employees and compensation for special services rendered by consultants or others.

Permanent Full-Time Positions - Regular salaries and wages paid directly to civilian employees in full-time permanent positions without regard to type of employment. Permanent positions are defined as those occupied by full-time employees without time limit.

1101 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time nonwage board permanent positions located in the U.S. and its possessions.

1102 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, permanent positions located in foreign countries paid at U.S. rates.

1103 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, permanent positions located in foreign countries paid at local rates.

1104 Base Pay - Wage Board, U.S. - Regular time; standby time; and base portion of Sunday differential paid to full-time wage board, permanent positions located in the U.S. and its possessions.

Temporary Full-Time Positions - Regular salaries and wages paid directly to civilian employees in full-time positions established for a limited period of time less than a year.

1121 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time nonwage board, temporary positions located in U.S. and its possessions.

1122 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, temporary positions located in foreign countries and paid at U.S. rates.

1123 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, temporary positions located in foreign countries and paid at local rates.

1124 Base Pay - Wage Board, U.S. - Regular time; standby time; and base portion of Sunday differential paid to full-time, wage board, temporary positions located in the U.S. and its possessions.

Part-Time Positions - Regular salaries and wages paid directly to civilian employees in Part-time positions that require work on a prearranged schedule of less than the hours or days of work prescribed for full-time employees in the same group or class.

1131 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and base portion of night differential paid to part-time, nonwage board positions located in the U.S. and its possessions.

1132 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and base portion of night differential paid to part-time positions located in foreign countries and paid at U.S. rates.

1133 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and base portion of night differential paid to part-time positions located in foreign countries and paid at local rates.

1134 Base Pay - Wage Board, U.S. - Regular time and standby time paid to part-time, wage board positions located in the U.S. and its possessions.

Intermittent Positions - Regular salaries and wages paid directly to civilian employees or consultants in positions that require work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

1141 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and overtime at base rate paid to intermittent nonwage board positions located in the U.S. and its possessions. Includes county committeemen.

1142 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and overtime at base rate paid to intermittent positions located in foreign countries and paid at U.S. rates.

1143 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and overtime at base rate paid to intermittent positions located in foreign countries and paid at local rates.

1144 Base Pay - Wage Board, U.S. - Regular time; standby time; and overtime at base rate paid to intermittent, wage board positions located in the U.S. and its possessions.

1149 Base Pay - Experts and Consultants

Other Charges for All Employees

1152 Monetary and Suggestion Awards - Regular Monetary Awards, Performance Bonuses, and suggestion awards. (Revised 09-04-96, PN 265.)

1153 Other Awards - Includes payments of rewards and SES Performance, Meritorious, and Distinguished awards.

1156 Jury Duty Fees

1157 Personal Service Contracts - Foreign Nationals

1158 Personal Service Contracts - U.S. Citizen - Includes contracts for consultants paid on an hourly basis and not processed through the payroll system.

Other Personnel Compensation - All other personnel compensation paid directly to civilian employees, including premium pay and differentials except for cash allowances for higher cost of living locations, which are classified under object class 12.

1160 Night Differential - Night differential consists of payments above the basic rate for regularly scheduled nightwork (i.e., work performed between 6 p.m. and 6 a.m.).

1161 Overtime Night Differential - Overtime night differential, and night differential only on Sunday overtime, includes only 10 percent night differential pay.

1162 Sunday Differential - Wage Board - Sunday differential includes payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays. Sunday differential wage board includes only 25 percent Sunday differential portion.

1163 Sunday Differential - Nonwage Board - Sunday differential nonwage board includes only 25 percent Sunday differential portion.

1164 Sunday Differential with Night Differential - Sunday differential with night differential includes only 25 percent Sunday differential and night differential portions.

1165 Hazard Pay Differential - Hazard pay differential includes payments above the basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardships.

1166 Night Shift Differential on Overtime - Wage Board

1192 Environmental Differential - Additional compensation over base pay, in addition to post differential, for hard-to-staff posts with different environments.

Overtime - Payments above the basic rate for service in excess of the established work period, usually a 40-hour week or an 8-hour day.

1170 Premium Overtime - Nonwage Board - Premium overtime; differential in lieu of overtime; overtime base full-time and part-time employees; compensatory time; and overtime travel during regular tour on nonworkdays for employees exempt from FLSA.

1171 Premium Overtime - Wage Board - Premium overtime; differential in lieu of overtime; overtime base full-time and part-time employees; compensatory time; and overtime travel during regular tour on nonworkdays for employees exempt from FLSA.

1172 Within Basic Workweek - Wage Board - Overtime within the basic workweek for wage board employees.

1173 Within Basic Workweek - Nonwage Board - Overtime within the basic workweek for nonwage board employees.

1174 Within Basic Workweek with Night Differential - Overtime within basic workweek with 10 percent night differential portion.

1175 Sunday Overtime - Inspectional Personnel - Premium pay for Sunday overtime for inspectional personnel.

1176 Within Basic Workweek, Intermittent - Nonwage Board - Overtime within the basic workweek for intermittent nonwage board employees.

1177 Travel Regular Tour, Nonworkdays - Nonwage Board - Overtime pay for nonwage board employees having nonworkdays in travel status.

1178 Travel Regular Tour, Nonworkdays - Wage Board - Overtime pay for wage board employees during nonworkdays while in travel status, nonexempt from FLSA.

Holiday Pay, Lump-Sum Payments, Hazardous Duty Allowance - Personnel compensation paid directly to civilian employees for holiday work, lump-sum settlements, and hazardous duty allowance.

1179 Holiday Pay - Wage Board - Pay for holiday work of 8 hours or less on holidays or days treated as holidays, wage board employees.

1180 Holiday Pay - Nonwage Board - Pay for holiday work of 8 hours or less on holidays or days treated as holidays, wage board employees.

1182 Post Differential - Post differentials are payments authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia.

1183 Lump-Sum, Permanent - Nonwage Board - Final lump-sum settlements for permanent nonwage board positions.

1184 Lump-Sum, Permanent - Wage Board - Final lump-sum settlements for permanent wage board positions.

1185 Lump-Sum, Other than Permanent - Nonwage Board - Final lump-sum settlements for other than permanent nonwage board positions.

1186 Lump-Sum, Other than Permanent - Wage Board - Final lump-sum settlements for other than permanent wage board positions.

1187 Hazardous Duty Allowance - Special allowance for positions considered to be hazardous.

Other Payments - Other compensation not covered elsewhere in this major object class 11 classification

1191 Compensation of Witnesses - This consists of fees paid to private individuals attending Departmental hearings.

1193 CETA - This consists of contract employment which are amounts paid to individuals on a contract or purchase order basis when they supply only their own personal services and nothing else.

1195 Recertification Payments - Used by NFC as a clearing type account in payment recertification process.

1199 Payroll Estimates - This is used for recording estimates of payroll for any month which should be shown as obligations even though the actual disbursements are not yet known and will not be made until the following month.

Personnel Benefits 1200

Comprises cash allowances incident to employment, payment to the funds for the benefit of currently employed Federal civilian personnel, awards, and reimbursement for transfer of station expenses. (Revised 09-04-96, PN 265.)

1201 FICA - The agency contribution of FICA taxes.

1202 FEGLI - The agency contribution to the Federal Employees Group Life Insurance.

1203 FEHBA - The agency contribution to the Federal Employees Health Benefits Plan.

1204 Retirement - The agency contribution to the Federal employees retirement system. Coverage Code 1 (7%).

1208 Cost-of-Living Allowance - Special allowance for high cost of living areas outside the continental U.S.

1211 Workers Compensation - BEC Payments - Payments made to Bureau of Employment Compensation for reimbursement of compensation payments made by BEC to Agriculture employees.

1213 Hospital Insurance Tax Contribution - The agency contribution of hospital insurance tax for employees not covered under FICA.

1214 Retirement - Agency retirement contribution covered by FICA and by the Civil Service Retirement System at the transitional withholding rate of 1.3%.

1218 Retirement - Agency retirement contribution coverage code 6, (7%).

1244 Retirement - Agency retirement contribution covered by FICA and by the Civil Service Retirement System at the full withholding rate of 7%.

1251 FICA - Agency FICA contribution coverage code C, covered by FICA and by the Civil Service Retirement System at the transitional withholding rate of 1.3%.

1255 FICA - Agency FICA contribution coverage code R, covered by FICA and by the Civil Service Retirement System at the full withholding rate of 7%.

1291 Transfer of Station Subsistence Expense - Subsistence expenses for temporary quarters connected with transfer of station (but not per diem allowance) while in travel status between old and new stations while occupying temporary quarters.

1292 Transfer of Station Real Estate Expense - Real estate transactions and settlements of unexpired leases connected with transfer of station.

1293 Transfer of Station Miscellaneous - Miscellaneous moving expenses (relocation allowance) connected with transfer of station, such as various contingent costs associated with discontinuing residence at one location and establishing residence at a new location.

1294 Relocation Income Tax Allowance

1295 Relocation Services Program

Benefits for Former Personnel 1300

Pensions, annuities, and other benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government.

1301 Severance Pay - Payments made to former employees involuntarily separated.

1302 Unemployment Compensation - Payments made to the Department of Labor for reimbursing states for unemployment compensation payments.

Travel and Transportation of Persons 2100

Charges incurred for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are to be paid by the Government either directly or by reimbursing the traveler.

2101 Travel Allowance County Committeemen - \$6.00 per trip, 25 or less one way miles

2102 Travel Allowance County Committeemen - \$9.00 per trip, 26-50 one way miles

2103 Travel Allowance County Committeemen - \$12.00 per trip, 51 or more one way miles

Common Carrier 2110 - Includes cost of airplane tickets on regularly scheduled flights which are available to the general public as well as all other common carrier transportation such as taxi, limousine, train, bus, ship, etc.

2111 Domestic - Common carrier costs in the U.S. and its possessions.

2112 Foreign - Common carrier costs in foreign countries.

2113 Transfer of Station - Househunting - Common carrier costs of employee and/or spouse in seeking new residence.

2114 Transfer of Station - Other - Common carrier costs incident to permanent change of station other than for househunting trips.

2115 Local Transportation - Common carrier costs for taxi, limousine, bus, subway, etc., obtained from Imprest Fund vouchers.

Mileage Allowance 2120 - Mileage allowance for use of privately owned vehicles, including when used in lieu of a taxicab to and from terminals.

2121 Domestic - Mileage costs in the U.S. and its possessions.

2123 Transfer of Station - Househunting - Mileage costs of employee and/or spouse in seeking new residence.

2124 Transfer of Station - Other - Mileage allowance costs incident to permanent change of station other than for househunting trips.

Per Diem Allowance 2130 - Reimbursement to travelers at per diem rate in lieu of actual subsistence for food and lodging.

2131 Domestic - Per diem in the U.S. and its possessions.

2132 Foreign - Per diem in foreign countries.

2133 *Transfer of Station - Househunting* - Per diem costs of employee and/or spouse in seeking new residence.

2134 Transfer of Station - Other - Per diem costs incident to permanent change of station other than for househunting trips.

Actual Subsistence 2140 - Reimbursement to traveler for actual costs of food and lodging.

2141 Domestic - Actual subsistence costs in the U.S. and its possessions.

2142 Foreign - Actual subsistence costs in foreign countries.

Other Travel 2150 - Includes all other travel costs such as baggage checking, storage, packing fees, tolls, etc.

2151 Domestic - Other travel expenses in the U.S. and its possessions.

2152 Foreign - Other travel expenses in foreign countries.

2153 Transfer of Station - Other travel expenses of employee and/or spouse in seeking new residence.

2154 Transfer of Station - Other - Other travel expenses incident to permanent change of station other than for househunting trips.

Vehicular Transportation 2160 - Rental of passenger carrying vehicle from commercial and GSA, including charter of buses, airplanes, etc.

2160 Other Rental - Includes all vehicular rental costs not covered by object class codes 2161, 2162, or 2163 of this instruction.

2161 Commercial Car Rental - Includes rental used in connection with househunting trip.

2162 GSA - Sedan and station wagon rental from General Services Administration.

2163 Commercial Car/Truck - Includes all leases in excess of 60 days. Use object class 2161 for leases of 60 days or less.

Transportation of Things 2200

Contractual charges incurred for the transportation of things and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to Government personnel for the authorized movement of their household goods and effects or mobile homes.

Transfer of Station 2210 - Payments made to employees or commercial vendors for transporting personal property in connection with official transfer of station.

2211 Shipment of Household Goods - Payments for transporting household goods and personal effects either on Government Bills of Lading or travel vouchers.

2212 Transportation of Mobile Homes - Movement of mobile home for transfer of station.

2213 Transportation of Privately Owned Vehicles - Used outside the contiguous U.S.

All Other Transportation of Things 2220 - All other transportation charges under primary object class 22 not otherwise mentioned in this instruction.

2220 Other - All other charges for transportation of things not included in object class codes 2221, 2222, or 2227 of this instruction.

2221 Unaccompanied Baggage

2222 Freight, Express, Drayage - Including transportation of office furniture, equipment, and supplies.

2227 Shipment of Government Vehicles

Truck Rental 2230 - Hire or rental of trucks for transportation of equipment and supplies.

2231 Commercial

2232 GSA

Parcel Post 2240 - Postage fees for packaged mail shipped by commercial carriers, i.e., UPS, Federal Express, Emery Express, etc.

2240 Parcel Post

Rent, Communications, and Utilities 2300

Comprises all charges for rent of buildings and equipment, communication services, and postage fees. Both commercial and Government agencies are included.

Utilities 2310 - Charges for services furnished by a public, private, or municipally controlled utility company. These charges are issued on billings and the following object class codes are system generated.

2311 Electricity

2312 Natural Gas

2313 Water, Trash, and All Other

Communication Services 2320 - Charges of all telephone and telegraph services including all fixed rental charges, tolls, connection and other telephone services from commercial telephone companies.

2321 Telephone and Other Communications - Equipment rental including standard monthly rate and connection and other telephone charges not enumerated below.

2322 Telephone Toll Charges - Long distance toll charges including FTS tolls appearing on GSA - 789 billings, SF-1081's, or SIBAC.

2323 Telegraph Service

2324 Computer Terminals - Communication hookups and similar charges.

2325 Leased - Dedicated Lines

Communication Services 2330 - GSA - Includes FTS and other GSA telecommunication charges billed on GSA - 789, SF-1081, or SIBAC billings.

2331 Intercity - Quarterly charges from the Management Cost Distribution Programs.

2332 FTS Monthly Charges

2333 Computer Terminals - GSA terminal communication services.

2334 Other - All other GSA communication charges including Advance Record System, Conference Call, Mailgram, Telepack, etc.

Rents - Buildings 2340 - Includes all charges for rental of space whether under lease, reimbursable agreement with another Agency, or on the open market.

2340 Meeting Rooms - Rental of Meeting Rooms.

2341 GSA - Rental of GSA space most of which is under SLUC. Includes redistribution of the Central Space in Washington, DC which is part of the Management Council Cost Distribution Progress.

2342 Non-GSA - All space rental other than GSA, except for meeting room rental charged to 2340

Postage and Related Fees 2350 - Includes regular postage costs and charges for the Working Capital Fund.

2351 Central Mail Distribution - Working Capital Fund charges.

2352 Postage Fees - Penalty mail, metered mail, and all other postage fees for mail handled by the U.S. Postal Service.

2353 Messenger Service

2354 P.O. Box Rental - Cost of separate post office box rentals.

2355 Automated Mailing List - Working Capital Fund charges.

2356 Mail Distribution - Door to Door - Working Capital Fund charges.

Rent - Equipment 2360 - Includes all charges for rental of equipment as specified below.

2362 Laboratory

2363 ADP Software

2364 ADP Equipment

2365 Office Equipment - Except copier equipment.

2366 Copier Equipment

2367 Other Equipment

Printing and Reproduction 2400

Comprises charges incurred for printing and reproduction; the related composition and binding operations performed by the Government Printing Office, other agencies, or commercial printers. Includes all common processes of duplicating, multigraphing reproduction, and other copying operations.

Printing, Binding 2410 - Includes all forms of printing and binding operations except for reproduction duplicating processes.

2410 Government Operations - Any GPO or GSA related printing ordered on SF-1, GPO-2511, AD-78, etc.; and Federal Register printing.

2412 Commercial - All commercial printing and binding.

Reproduction, Duplicating- Processes 2420 - Includes all Photocopy operations duplicating processes as identified below.

2421 Photo Service

2422 Copy Operations

2424 Microfilm

2425 Microfiche

2426 Photocomposition Service

Other Services 2500

Comprises charges for all contractual and non-contractual services not otherwise classified in this instruction. This includes repairs and alterations to buildings and equipment, storage, maintenance, training costs such as tuitions, fees, and other miscellaneous services.

2500 Other Services - All costs which cannot be identified elsewhere in this classification, including various departmental "Green Book" charges.

Contractual Services - Other Federal Agencies 2510 - Regular contractual service arrangements between Federal agencies, and various Working Capital Fund type payments as identified below.

2510 Contractual Services Other Federal Agencies

2512 NFC Services (MODE, MOHR, etc.)

2513 WCF (Other)

2514 Federal Protection Service

2515 Civil Defense

2516 Information Desk

2517 Design Center Services

2518 Video and Film Center Services

Related Expenditures 2520 - Includes employee related costs for storage of household goods, training, security investigations, and operation of employee health clinics. as shown below.

2520 Other Related Expenditures - Other employee related costs not otherwise covered by other object class codes of this instruction; including various departmental working capital and Reimbursable Activity charges.

2521 Storage of Household Goods - Temporary - Charges in conjunction with employee transfer of station.

2522 Storage of Household Goods - Nontemporary - Long term storage of employee household goods.

2523 Training - All training related costs such as tuition, fees, etc. Includes "Greenbook" charges for Federal Executive Institute and Upward Mobility.

2524 Security Investigation Charges

2525 Reimbursable Details - Cost of personnel services of individuals detailed to FmHA from other federal or non-federal agencies through intergovernmental personnel act agreements, or other cooperative or memorandum agreements.

2528 Health Units - Costs of operating employee health clinics.

Repair, Alteration, or Maintenance of Equipment, Furniture, or Structures

2530 - Includes all repair, alterations, maintenance, to all types of equipment and office space. This includes janitorial services such as cleaning, window washing, waxing floors, walls, etc. Also includes "Greenbook" charges of administrative overhead for the departments centralized excess property (CEPO).

2530 Janitor Services - Includes all janitorial type expenses associated with interior space.

2531 Motor Vehicles - Repair and maintenance of leased or Government owned cars and trucks.

2532 Equipment - Repair or maintenance of all other equipment not included elsewhere in this instruction.

2533 Space - Repair, alteration, renovation, restoration, and installation costs for interior space.

2534 Structure - Repair, alterations, or restoration of exterior of buildings.

2535 Office Equipment - Repair or maintenance of all office equipment such as typewriters, calculators, etc., regardless of whether such repairs are made under service contracts or an individual job basis. Also includes repair costs of equipment ordered from the departments central excess property inventory (CEPO).

2538 Telephone Equipment - Repair of all telephone type equipment.

2539 Office Furniture - Repair of all office furniture such as chairs, desks, etc.

Contractual Services - Other 2540 - Includes other contractual services not mentioned under other object class codes of this primary classification (25), such as contracts between FmHA and private firms or individuals.

2540 Contractual Services - Other

2548 ADP On-Line Data Retrieval Services

Agreements 2550 - Includes all costs attributed to agreements, memorandums of understanding, or other specific charges not applicable to other accounts.

2550 Agreements

ADP Data Processing Services 2560 - Includes charges made for data -. entry services and Working Capital Fund charges for computer center services as identified below.

2561 Data Entry - Services or contracts for keypunching for data entry.

2562 OIRM Computer Services Unit

2563 Computer Center - Kansas City

2564 Computer Center - Washington

2565 Computer Center - St. Louis

2566 Computer Center - Fort Collins

2568 Maintenance of Software

Miscellaneous Services 2570 - Includes all other services not included in other accounts, including various Working Capital Fund charges, crating and packing of property where costs are separate from transportation, intraoffice moves of furniture, etc.

2570 Miscellaneous Services

2571 ADP Data Acquisition, Survey, and Related Expenditures - Primarily for charges made for commercial sources.

2573 Miscellaneous Working Capital Fund Charges

2574 GSA Motor Pool Service

2575 Other Nontravel - Nontravel expenses reimbursed on travel vouchers not covered by a specific object class code in the travel voucher processing system.

2578 Audit Fees - Charges for the cost of audits performed by the General Accounting Office.

2579 Legal Fees - Charges for legal assistance performed by the Office of General Counsel.

Fees 2580 - Various fees not identified elsewhere in this instruction.

2580 Fees - Includes costs incident to insured loans in ACIF, RHIF, and RDIF, such as recording releases of mortgages, securing insured loans, costs of recording assignment of insured mortgages to FmHA in trust, and notary public expenses.

2581 Bank Service and Money Order Fees - Includes purchase costs of bags and keys, charges for night depository service, rental of safety deposit boxes, other miscellaneous bank fees, and cost of money orders.

2582 Credit Report Fees - Miscellaneous unidentified credit report fees incident to insured loans.

2587 Consultant Fees - Includes contracts and other agreements with fixed prices relating to consultants.

Supplies and Materials 2600

Charges for commodities whether acquired by formal contract or other form of purchase that are ordinarily consumed or expended within one year after they are put into use.

Supplies - Energy Related 2610 -Includes gasoline, diesel fuel, coal, heating oil, LPG gas, and other related fuels. (Gasoline and diesel fuel purchased for travel purposes will be considered as and reported with other travel related accounts on all reports.)

- 2611 Gasohol
- 2612 Gasoline - Nontravel and Transportation
- 2613 Diesel - Nontravel and Transportation
- 2614 Gasoline
- 2615 Diesel
- 2616 Aviation Fuel
- 2617 Coal
- 2618 Heating Oil
- 2619 LPG and Related

ADP Related Supplies 2630 - Supplies specifically related to ADP processes and equipment also including software.

- 2632 ADP Software - ADP software costing less than \$100,000.00
- 2639 Other - All other ADP supplies and materials.

Inventoried Supplies 2650 - Includes all office and maintenance supplies that are delivered to the Finance Office warehouse, for later issuance to field offices. This will include standard forms procured for GSA Regional Stores Depots.

- 2651 Stores - All warehouse supplies except office copier supplies.
- 2659 Other Materials - Warehouse office copier supplies.

Subscriptions 2660 - Includes subscriptions to newspapers, periodicals, and some purchases from the Superintendent of Documents.

- 2660 Subscriptions

Supplies - General 2670 - Includes all supply items not enumerated elsewhere in this primary object class 26.

2670 Other - All miscellaneous supply items not covered in object class 2671 through 2680.

2671 Office - All miscellaneous office supplies such as maps, rubber stamps, warehouse shipping supplies, drafting materials, etc. This includes all items not included in the warehouse records but purchased for direct delivery to field offices. Also includes Central Supply stores.

2672 Copier - All copier supplies not included in the warehouse records but purchased for direct delivery to field offices.

2675 Motor Oil and Lubricants - Includes motor oil and other lubricants as well as minor automobile repair charged on credit cards. (These will be reported as travel costs on all reports.)

2677 Central Supply - Forms - Working Capital Fund charges.

2680 GSA - Fedstrips - Includes all supplies purchased through GSA on fedstrip orders and self-service store purchases.

Equipment 3100

Charges for personal property of a durable nature which normally may be expected to have a period of service of a year or more after put into use without material impairment of its physical condition. Includes charges for installation and other incidental expenses involved with the initial installation of the equipment. These equipment purchases may consist of both capitalized and non-capitalized equipment.

Capitalized - Other 3110 - Includes capitalized equipment other than those items specifically identified under machinery and equipment.

3110 Capitalized - Other - Includes all other capitalized equipment not specifically identified in object class 3111, 3112, 3116, or 3118.

3111 Motor Vehicles

3112 Furniture and Fixtures - Includes all types of office furniture and fixtures such as desks, chairs, filing cabinets, etc.

3116 ADP Software - ADP software costing \$100,000.00 or more.

3118 Telephone Equipment

Machinery and Equipment - Capitalized 3120 - Includes capitalized machinery and equipment as specified below.

3122 Laboratory - Includes capitalized laboratory equipment for health clinics.

3123 Radio and Communications - All capitalized radio and telephone related equipment.

3124 ADP Equipment - All capitalized automated data processing equipment.

3125 Office Machines - Includes all capitalized office machines such as typewriters, calculators, bookkeeping machines, and office copy machines.

3126 Reproduction Machinery and Equipment - All types of printing any reproduction machinery including photo-reproduction equipment. Excludes office copy making machines.

Noncapitalized Equipment 3140 - All equipment which is not capitalized because of its relative low cost, presently \$999.00 or less.

3141 High Risk - Purchases of a property of a sensitive nature, personal character, or easily stolen, such as cameras, hand calculators, etc.

3142 Furniture and Fixtures

3143 Radio and Communications

3144 Automatic Data Processing

3145 Office Machines

3146 Reproduction

3148 Laboratory

3149 Other - Includes all other noncapitalized equipment not specifically identified in object classes 3141 through 3146.

Grants 4100

Subsidies, gratuities, and other cash payments made to states, other political subdivisions, corporations, or associations for research or planning purposes.

4100 Grants

Insurance Claims and Indemnities 4200

Payments of claims on insurance policies, annuities paid from trust funds to former Government employees and others, indemnities for injury of persons or destruction of property, and payments for other losses.

Insurance Claims 4210 - Insurance loss claims, including payments on guarantees where no asset is received. Includes benefits paid from the Federal retirement and Social Security insurance trust funds.

4210 Insurance Claims

Indemnities 4220 - Compensation for loss or injury (not covered by Government insurance) such as awards arising from abrogation of contracts, damage to or loss of property, and personal injury or death, includes tort claims.

4221 Regular Indemnity

4223 Transfer of Station - Payments for property losses or personal injury sustained in conjunction with a transfer of station.

Litigation Fees and Awards 4230 - All fees and awards incurred by agencies as a result of litigation.

4230 Litigation Fees and Awards

Interest and Dividends 4300

Payments to creditors for interest penalty where payments were not made on time according to the contract, invoice, or Prompt Payment Act.

4310 Penalty Interest

Offset Credits, PL 89-106

Administrative Expense (Credit Account) - This is a credit balance account which will be used only in the primary appropriation "Salaries and Expense, FmHA," and will facilitate the charging of expenses to one general appropriation prior to the distribution of costs to the respective benefited appropriations. Detailed credit account codes will be assigned to identify the benefited appropriation.

Offset Charges, PL 89-106

Administrative Expense Charges - This is a debit balance account which will be used to record the distributed administrative expense among the respective appropriations. Actual charges will be recorded monthly to the various appropriations.

Receipts and Reimbursements

Reimbursements - Special Purpose Codes 901 - 919, 997, 999

901 General - This account is prescribed on an agency-wide basis to record all collections resulting from direct reimbursable charges. Entries will be made directly to this account by detail code relating to the prior expenditure under major classification 76. Transfer of charges for USDA's training from AID's PAS/P (Participating Agency Support Programs) to PIO/P (Project Implementations Order/Participants) are not included in this account.

902 AID - PIO/P - This account is prescribed on an agency-wide basis to record all collections received from AID's PAS/P to PIO/P for direct training costs where direct reimbursable charges are not made.

903 AID/W - This account is prescribed on an agency-wide basis to record all collections received for direct training costs not previously recorded as reimbursable charges for the Washington, DC training staff, under major classification 76.

904 RAPC/ARC - This account is prescribed to record all collections received from the RAPC and ARC under the Project Management Agreements to reimburse FmHA for the cost of processing and administration of these grants in cases where neither FmHA loan or grant funds are involved for the current fiscal year.

905 RAPC/ARC - This account is prescribed to record all collections received from the RAPC and ARC under the Project Management Agreements to reimburse FmHA for the cost of processing and administration of these grants in cases where neither FmHA loan or grant funds are involved for prior fiscal years.

906 Office of Plant and Operations - This account is described to record all collections received from the Office of Plant and Operations under the agreement to reimburse FmHA for the cost of clerical assistance to the area Equipment Committee where direct reimbursable charges are not made.

908 Bureau of Reclamation - This account is prescribed to record all collections received for salary and travel expenses of FmHA employees working with the Bureau of Reclamation on the Teton Dam Disaster.

909 SWI - BR Loans - This account is prescribed to record the transfer of funds from the Bureau of Reclamation to FmHA for servicing costs in conjunction with Bureau of Reclamation Soil and Water Loans made through FmHA.

910 CETA Reimbursement - This account is prescribed to record all collections received from the Comprehensive Employee Training Assistance for Training given by FmHA.

911 Department of Energy - This account is prescribed to record the transfer of funds from the Department of Energy to FmHA for servicing costs in conjunction with Department of Energy grants made through FmHA.

912 Health Clinic - This account is prescribed to record all collections received from other agencies for their share of the costs of the health clinic operated by FmHA in St. Louis.

997 Other Agencies - This account is prescribed to record all collections received from other agencies, which are not specifically identified elsewhere in this instruction, for services where direct reimbursable charges are not made.

999 PASA Short Term - This account is prescribed on an agency-wide basis to record all collections received from AID where direct reimbursable charges are not made.

Advance Payment Receipts - Special Purpose Codes 920 - 929

923 Rural Housing Insurance Fund - This account is prescribed to record the annual reimbursements received from the Rural Housing Insurance Fund for administrative purposes. The contra-obligation and voucher amounts pertaining to this reimbursable credit will be recorded under Master Allotment Account Code 14-FY-2-71-25-000-298.

926 Agricultural Credit Insurance Fund - This account is prescribed to record the annual reimbursements received from the Agricultural Credit Insurance Fund for administrative purposes. The contra-obligation and voucher amounts pertaining to this reimbursable credit will be recorded under Master Allotment Account Code 13-FY-2-71-25-000-298.

927 Department of Energy - This account is prescribed to record the transfer of funds from the Department of Energy to FmHA for special grant projects.

928 National Rural Fellows Program - This account is prescribed to record the transfer of funds from other agencies to FmHA for their share of a grant for the National Rural Fellows Program.

929 Biomass Energy Program - This account is prescribed to record the transfer of funds from the Department of Energy to FmHA in conjunction with the Biomass Energy and Alcohol Fuels Act of 1980.

Sales - Special Purpose Codes 931, 932

931 Replaced Property and Equipment - This account will be maintained on an agency-wide basis and will be credited with proceeds from sales of equipment where it has been previously determined that proceeds from such sales will be used to offset cost of replacement property.

932 Other - This account will be maintained on an agency-wide basis and will be credited with proceeds from sales other than equipment such as sales of used IBM cards.

Fees and Other Refunds-Special Purpose Codes 941, 942, 945, 9XX 4/

941 Lump-sum Refunds and Jury Fees - This account will be maintained on an agency-wide basis to record lump-sum payments refunded to the Government by separated employees upon their reinstatement or transfer to this agency before their lump-sum period has elapsed.

942 Public Service Career Programs - This account is prescribed to record FmHA pro rata share of Advance from the Office of Management Services' share of program cost for public service career programs.

945 Computer Use Fees - This account will be used to record amounts received for the use of the computer installation and services applicable thereto.

9XX 4/ PASA, Foreign Service - This account will be used to record refunds for PASA assignments not directly offset in special purpose code 901.

Reimbursable Accounts

Disbursement accounts for reimbursable projects will be maintained by object class and special purpose code. The special purpose code will identify the county for PASA foreign service, or other special type of expenditure for other charges.

Undistributed

This account will be maintained to record allocations by major class for the administrative appropriations. All obligation and voucher activity will also be summarized to this major class level when controlling and reporting appropriation activity without regard to object class.

Exhibit G, pages 1 through 5 not automated see manual

DESCRIPTION OF ACCOUNTS

Obligation and Expenditure accounts as shown on Exhibit G will be established for the following purposes:

A Investments and Loans 33

Loans from Fund for Later Sale - These accounts will be charged for loans made from the fund for later sale.

Loans Assigned under Insurance Provisions - These accounts will be charged for the amount of principal and interest paid note holders by the fund to purchase notes in default or to purchase notes for servicing actions which require that the note be held by the fund.

Loans assigned Under Purchase Agreement - These accounts will be charged for the amounts of principal any interest paid note holders by the fund to purchase notes, at the option of the holder, after the expiration of the fixed redemption period.

Redemption of Certificates of Beneficial Ownership - These accounts will be charged for the amount of principal paid to holders by the fund to redeem Certificates of Beneficial Ownership after expiration of the fixed period. Contracts of Guarantee - These accounts will be charged for the amount of principal and interest of the purchase of guaranteed loans.

Recertifications - These accounts will be charged with recertified payments and credited with clearances received from Treasury.

Delinquent Installments - These accounts will be charged for the amounts paid annually by the fund to note holders for borrowers' delinquent installments of principal and interest.

1/ Recoverable Cost - These accounts will be charged for recoverable costs properly chargeable to the borrowers' accounts:

Other - Legal fees, recording fees and expenses
incident to foreclosed or mortgaged property.

Taxes - Taxes on insured loan property and
special assessments.

Insurance - Insurance premiums which the
borrower fails to pay.

Advertising - Advertising costs.

Cost Incident to Acquired Property - These accounts will be charged for costs incident to acquired real property:

Other - Legal fees, recording fees, and payments to prior lien holders.

Taxes - Taxes on acquired real property and special assessments.

Preservation and Protection - Cost for major repair, building improvements, land development that increase the value of acquired real estate, and other costs necessary for the preservation and protection of acquired real property.

Advertising - Advertising costs.

1/ Credit Report fees - These accounts will be charged with the cost or credit report fees of approved loan applicants.

Rental Assistance - This account will be charged with all rental assistance obligation and voucher activity applicable to the Rural Housing Insurance Fund.

B Other Services 25

Advance Payments - The Office of Management and Budget requires that advance reimbursements (for transfers of funds) be recorded as an expenditure of the paying appropriation and as a reduction of expenditures for the receiving appropriations. The credit entry will be posted as "Obligations and "Vouchers to the FmHA Appropriation "Salaries and Expenses." This account includes charges applicable to other government agencies when FmHA may be administering the assets held in trust for said agency.

Non-Recoverable Costs - Credit Report Fees - This account will be charged with costs of credit bureau services which will not be collected from the loan applicant, because the loan was not processed, or the amount is determined not to be administratively feasible to collect.

Non-Recoverable Cost Incident to Sale of Insured Loans - This account will be charged with cost incident to sale of insured loans. This will include the concession given on block sales to syndicate on open market.

Agreements/Contracts - This account will be used to record agreements and contracts not identified elsewhere in this Instruction.

Penalty Interest - This account will be used to record interest penalty for late payments to private vendors.

Agreements/Contracts for FAPDS - This account will be used to record all agreement any contract costs for development of the Automated Program Delivery System.

Legal Fees - This account will be used to record all legal fees which are determined to be paid by FmHA out of the revolving funds.

Guarantee Loss Settlements - These accounts will be charged for amounts paid lenders of guaranteed loans for losses claimed under contracts of guarantee. These losses could be paid before or after liquidation of the borrower's security in accordance with loss settlement option elected. This account does not include amounts for acquisition of the borrower's security.

1/ Non-Recoverable Cost Incident to Loans - This account will be charged with costs incident to insured loans, paid by the Government, which cannot properly be charged to the borrower's account or inventory account. It includes cost items ordinarily considered recoverable, but which are prohibited by State Statute from being charged to the borrower.

Miscellaneous Expense - This account will be used to record miscellaneous expenses which cannot be included in other categories of this Instruction.

Compensation for Construction Defects - This account will be used to record compensation for construction defects paid from the Rural Housing Insurance Fund for fiscal years 1982 and prior.

Private Contractors for Emergency Loans - This account will be used to record costs of making and servicing emergency loans using private contractors.

Chattel Security Services - This account will be used to record costs of security services for chattel property.

Construction Inspectors - This account will be used to record contract costs for construction inspections.

Contracts Guaranteed - This account will be used to record contract costs associated with guaranteed loans.

C Grants, Subsidies, and Contributions 41

Payment Assistance - These accounts will be charged for the amount of payment assistance credited to the borrower's account.
(Revised 10-27-95, SPECIAL PN.)

D Interest and Dividends 43

Interest Expense - Additional Yield to Note Holders - These accounts will be charged for payments to private holders of additional interest accrued on the holder's account resulting from sales of loans by the ACIF or the RHIF to yield a higher return to note holders than that stated in the borrower's promissory note. This premium paid to the note holders annually, upon final payments by borrowers or when loans are purchased from note holders.

Interest Expense - Withheld Collections - These accounts will be charged for payment to holders for interest accrued on the holder's account between the dates of any payments made by the borrower and the date of payment to the holder. These payments will be made at the time final payments are remitted to note holders or when loans are purchased from note holders.

Interest Expense - Certifications of Beneficial Ownership - These accounts will be charged for payment to holders for interest accrued and paid on Certificates of Beneficial Ownership. These payments will be made annually on the anniversary date of the sale until the expiration of the fixed period.

Treasury - Interest - This account will be charged for amounts of interest paid the Treasury on outstanding notes payable which represent borrowings from the Treasury to make loans from the fund for later sale and/or to carry out the provisions of the insurance authority.

Interest on Government Equity - This account will be charged for amounts of interest accrued and paid the Treasury on equity of net assets transferred from ECRF and FHA-DLA to ACIF in accordance with Rural Development Act of 1972.

GNMA Interest - This account will be charged for amounts of interest accrued and paid on Trust Agreement Contracts with FNMA.

Interest Subsidy Expense on Guaranteed Loans - These accounts will be charged for amounts paid or accrued to lenders of guaranteed loans for interest subsidy in accordance with the contracts of guarantee. These amounts are determined based on the difference between the rate the borrower pays the lender and the approved FmHA rate at the time the contract of guarantee is executed. Payments are made semi-annually (or as of the date of assumption) to the lender.

Guaranteed Interest Rate Reductions - These accounts will be charged for the amount of interest rate buydown payments made by FmHA to lenders. These amounts are determined by an agreement between the borrower, lender, and FmHA to reduce the borrower loan interest rate up to three years. The payments to the lenders will be 50% of the reduced rate not to exceed 2 percentage points.

Interest Expense on Participation Certificates - (RHIF) - This account will be charged for amounts of interest accrued and paid on Participation Certificates with GNMA.

E Refunds 44

Withheld Collections - These accounts will be charged for disbursements made to note holders for collections of principal and interest received from borrowers. (Does not include payments to note holders for collections that are not processed through the Fund, if any.)

F Offset Charges, PL 89 - 106

This account will be used to record the offset charge from ACIF to the Salaries and Expenses Appropriation.

G Undistributed Charges 96

Undistributed Charges - Other Than Certificates of Beneficial Ownership - This is a suspense account for payments made to note holders pending an analysis of the transactions. Payments entered to this account will be cleared to the proper allotment code as soon as the analysis of the transactions is completed. This account will include amounts due note holders for borrower's delinquent installments of principal and interest; purchase of notes by the Government under the insurance provisions, or due to expiration of the fixed redemption period; amounts of collections received from borrowers for principal and interest; and interest accrued on the holders account between the dates of any payments made by the borrower and the date of payment to the holder.

Undistributed Charges - Certificates of Beneficial Ownership - This is a suspense account for payments made to holders of Certificates of Beneficial Ownership. Payments to this account will be cleared to the proper allotment code as soon as they are applied to the holders' account.

Reimbursement for Losses - This account will be used to record the annual appropriation for losses for RDIF.

1/ District Directors and County Supervisors must indicate on each voucher that includes a recoverable or non-recoverable loan cost item, the appropriate code for the type of account involved. The Finance Office determines, with respect to each type of account, the funds which are properly chargeable for the cost item. Finance Instruction 323.9 designates the funds chargeable for each type of account, indicated by the codes on the vouchers.

ORGANIZATIONAL CODES
(Administrative)

Digit ten

Used to identify subsidiary organizational units or administrative level below the state code. The National Office and Finance Office will not use this code.

Digits eleven and twelve

Used to identify the state to which obligation and expenditures are chargeable. For the National Office and the Finance Office these codes will represent primary location of the organization.

Digits thirteen, fourteen, and fifteen

Used to identify the county. The National Office and Finance Office will use this code to identify subsidiary organizational units.

FINANCE OFFICE

	<u>PRIMARY LOCATION</u>	<u>UNIT</u>
Assistant Administrator, Finance Office	70	000
Cash Management Staff		500
Security Staff		600
MANAGEMENT AND EVALUATIONS STAFF		700
MANAGEMENT AND ADMINISTRATIVE STAFF		800
EQUAL EMPLOYMENT OPPORTUNITY OFFICE		810
BUDGET AND FISCAL OFFICE		820
MANAGEMENT ANALYSIS OFFICE		830
WORK MEASUREMENT OFFICE		840
PERSONNEL OFFICE		900
CLERICAL SUPPORT UNIT		910
 DIRECTOR, ADMINISTRATIVE SUPPORT DIVISION	 71	 000
PROCUREMENT AND SUPPLY MANAGEMENT BRANCH		200
WAREHOUSE SECTION		210
PROPERTY MANAGEMENT BRANCH		300
RECORDS, FORMS AND MAIL MANAGEMENT BRANCH		400
RECORDS SECTION		410
MAIL PROCESSING SECTION		420

FINANCE OFFICE (CONT.)		
	PRIMARY <u>LOCATION</u>	<u>UNIT</u>
DIRECTOR, FISCAL AND ACCOUNTING DIVISION	72	000
FIELD OFFICE AUTOMATION PROJECT TEAMS		010
FISCAL AND ACCOUNTING DIVISION STAFF		020
FISCAL ACCOUNTING BRANCH		200
ADMINISTRATIVE AND PROGRAM CONTROL SECTION		210
ADMINISTRATIVE ACCOUNTS UNIT		211
RESEARCH AND REENTRY UNIT		212
FINANCIAL ACCOUNTING SECTION		230
ALLOTMENT LEDGER UNIT		231
GENERAL LEDGER UNIT		232
FINANCIAL AND MANAGEMENT REPORTS SECTION		240
UNIT I		241
UNIT II		242
LOAN AND INVESTOR ACCOUNTING BRANCH		300
LOAN SERVICING SECTION I		310
UNIT I		311
UNIT II		312
LOAN SERVICING SECTION II		320
UNIT III		321
UNIT IV		322
LOAN SERVICING SECTION III		330
UNIT V		331
UNIT VI		332
COMMUNITY PROGRAMS AND PROPERTY ACCOUNTING SECTION		340
COMMUNITY PROGRAMS UNIT		341
MULTIPLE FAMILY HOUSING UNIT		342
PROPERTY ACCOUNTING UNIT		343
INQUIRY STATION UNIT		344
ACCOUNTS SETTLEMENT UNIT		345
PRIVATE SECTOR LIAISON SECTION		350
DIRECTOR, OPERATIONS DIVISION	74	000
COMPUTER RESOURCES BRANCH		200
COMPUTER SCHEDULING AND OPERATIONS SECTION		210
COMPUTER SCHEDULING AND OPERATIONS UNIT I		211
COMPUTER SCHEDULING AND OPERATIONS UNIT II		212
COMPUTER SCHEDULING AND OPERATIONS UNIT III		213
COMPUTER SUPPORT SERVICES SECTION		220
DATA CONTROL AND INPUT SECTION		230
DATA PREPARATION AND CONTROL BRANCH		300
DATA INPUT SECTION		320
QUALITY ASSURANCE BRANCH		400
QUALITY CONTROL SECTION		410
ACCOUNTING CONTROL SECTION		420
COLLECTION BRANCH		600
FIELD OFFICE SECTION		610
COUNTY OFFICE UNIT I		611
COUNTY OFFICE UNIT II		612

UNCOLLECTIBLE UNIT	613
DIRECT PAYMENT COLLECTION SECTION I	640
DIRECT PAYMENT COLLECTION SECTION II	650
DIRECT PAYMENT COLLECTION SECTION III	660

NATIONAL OFFICE

	<u>PRIMARY LOCATION</u>	<u>UNIT</u>
OFFICE OF THE ADMINISTRATOR	80	000
STAFF		010
ASSOCIATE ADMINISTRATOR		100
SPECIAL ASSIGNMENTS		200
STAFF ASSISTANTS		300
LEGISLATIVE AFFAIRS AND PUBLIC INFORMATION STAFF	80	400
LEGISLATIVE AFFAIRS BRANCH		410
NATIONAL OFFICE BRANCH		420
FIELD OFFICE BRANCH		430
EQUAL OPPORTUNITY STAFF	80	500
EQUAL OPPORTUNITY PROGRAM		510
EQUAL EMPLOYMENT OPPORTUNITY		520
PLANNING AND ANALYSIS STAFF	80	600
PLANNING AND EVALUATION BRANCH		610
COORDINATED ASSESSMENT AND LIAISON BRANCH		620
INTERNAL CONTROL BRANCH		630
LOAN CLASSIFICATION BRANCH		640
DEPUTY ADMINISTRATOR, MANAGEMENT	81	000
STAFF		010
SPECIAL DETAILS		100
BUDGET STAFF	82	100
STAFF		110
TRAVEL UNIT		111
LOAN PROGRAMS BRANCH		120
REVOLVING FUND ANALYSIS BRANCH		130
ADMINISTRATIVE PROGRAMS BRANCH		140
PLANNING AND SERVICES BRANCH		150
FINANCIAL AND MANAGEMENT ANALYSIS STAFF	82	200
STAFF		210
FINANCIAL ANALYSIS BRANCH		220
MANAGEMENT ANALYSIS BRANCH		230

NATIONAL OFFICE (CONT.)

	<u>PRIMARY LOCATION</u>	<u>UNIT</u>
ASSISTANT ADMINISTRATOR FOR ADMINISTRATION	83	000
STAFF		OIO
PERSONNEL DIVISION	83	100
STAFF		110
TRAINING BRANCH		120
EMPLOYEE RELATIONS BRANCH		130
STAFFING AND CLASSIFICATION OPERATIONS BRANCH		140
PERSONNEL PROGRAMS AND EVALUATION BRANCH		150
ADMINISTRATIVE SERVICES DIVISION	83	300
STAFF		310
CONTRACT MANAGEMENT BRANCH		320
ADMINISTRATIVE MANAGEMENT BRANCH		330
DIRECTIVES AND FORMS MANAGEMENT BRANCH		340
ASSISTANT ADMINISTRATOR FOR AUTOMATED INFORMATION SERVICES	84	000
STAFF		010
INFORMATION RESOURCES MANAGEMENT DIVISION	84	100
STAFF		110
INFORMATION RESOURCES BRANCH		120
STATISTICS AND REPORTS BRANCH		130
MANAGEMENT SYSTEMS DIVISION	84	200
STAFF		210
NATIONAL OFFICE COMPUTING BRANCH		220
MAINFRAME SYSTEMS DEVELOPMENT BRANCH		230
FIELD OFFICE SUPPORT SYSTEMS BRANCH		240
DEVELOPMENT SECTION		241
DOCUMENT AND TRAINING SECTION		242
FIELD SUPPORT SECTION		243

NATIONAL OFFICE (CONT.)

	<u>PRIMARY LOCATION</u>	<u>UNIT</u>
ACCOUNTING SYSTEMS PLANNING DIVISION	85	300
STAFF (ST. LOUIS)		310
STAFF (Washington)	84	310
ACCOUNTING SYSTEMS PLANNING AND DESIGN BRANCH I	85	320
ACCOUNTING SYSTEMS DESIGN SECTION I		321
ACCOUNTING SYSTEMS DESIGN SECTION II		322
ACCOUNTING SYSTEMS DESIGN SECTION III		323
ACCOUNTING SYSTEMS PLANNING AND DESIGN BRANCH II		330
ACCOUNTING SYSTEMS DESIGN SECTION IV		331
ACCOUNTING SYSTEMS DESIGN SECTION V		332
FINANCIAL SYSTEMS DIVISION	85	100
STAFF		110
SYSTEM MANAGEMENT BRANCH		120
SYSTEM DEVELOPMENT BRANCH		130
PROJECT DEVELOPMENT BRANCH		140
SYSTEMS AUTOMATION BRANCH		150
NETWORK SUPPORT BRANCH		160
QUALITY ASSURANCE OFFICE		170
DEPUTY ADMINISTRATOR PROGRAM OPERATIONS	91	000
STAFF		010
ASSISTANT DEPUTY ADMINISTRATOR PROGRAM OPERATIONS		100
PROGRAM SUPPORT STAFF		200
ASSISTANT ADMINISTRATOR FARMER PROGRAMS	92	000
STAFF		010
FARM REAL ESTATE AND PRODUCTION DIVISION		100
EMERGENCY LOAN DIVISION		200
ASSISTANT ADMINISTRATOR HOUSING	93	000
STAFF		010
S.F.H. PROCESSING DIVISION		100
S.F.H. SERVICING AND PROPERTY MANAGEMENT DIVISION		200
M.F.H. PROCESSING DIVISION		300
M.F.H. SERVICING AND PROPERTY MANAGEMENT DIVISION		400
ASSISTANT ADMINISTRATOR COMMUNITY AND BUSINESS PROGRAMS	94	000
STAFF		010
WATER AND WASTE DISPOSAL DIVISION		100
COMMUNITY FACILITIES DIVISION		200
BUSINESS AND INDUSTRY DIVISION		300

FIELD OFFICES (STATE)

STATE _CODE_	OFFICE_	STATE _CODE_	OFFICE_
01	Alabama	35	New Jersey
02	Arizona	36	New Mexico
03	Arkansas	37	New York
04	California	38	North Carolina
05	Colorado	40	North Dakota
06	Connecticut	41	Ohio
07	Delaware	42	Oklahoma
09	Florida	43	Oregon
10	Georgia	44	Pennsylvania
12	Idaho	45	Rhode Island
13	Illinois	46	South Carolina
15	Indiana	47	South Dakota
16	Iowa	48	Tennessee
18	Kansas	49	Texas
20	Kentucky	52	Utah
22	Louisiana	53	Vermont
23	Maine	54	Virginia
24	Maryland	56	Washington
25	Massachusetts	57	West Virginia
26	Michigan	58	Wisconsin
27	Minnesota	59	Wyoming
28	Mississippi	60	Alaska
29	Missouri	61	Hawaii, Am. Samoa
31	Montana	62	Guam and W. Pacific Territories
32	Nebraska	63	Puerto Rico
33	Nevada	64	Virgin Islands
34	New Hampshire	65-69	Reserved

SUB UNIT

STATE OFFICE

SUB UNIT

EXECUTIVE STAFF	1
MANAGEMENT STAFF	2
PROGRAMS STAFF	
BUSINESS AND INDUSTRIAL	0
FARMER PROGRAMS	3
COMMUNITY PROGRAMS	4
HOUSING PROGRAMS	5
COMBINATION	8
DISTRICT OFFICE	6
COUNTY OFFICE	7
COUNTY COMMITTEES	9

COUNTY CODE

The 3-digit county code will be used to identify the FmHA county in which an obligation or expenditure was incurred. Do not use the county codes from the GSA geographical Location Code Manual.

A Loan and Grants. The reporting county code will be used. For states with more than 99 counties the counties in the second state series of numbers will be coded 100, 101, 102, and so forth. For Texas the counties in the third state series of numbers will be coded 200, 201, 202 and so forth. For example, the present county office code for Anderson County, Texas, is 49-01. The code to be used will be 49-001. The present county office code for Hardin County, Texas, is 50-00. The code to be used will be 49-100. The present county office code for Runnels County, Texas, is 51-00. The code to be used will be 49-200.

B Administrative. The servicing county code will be used. Thus, the county code in which the county office is actually located in will be the code to be used to charge administrative expenses, even if that office services other counties. For states with more than 99 counties, the counties in the second state series of numbers will be coded 100, 101, 102, and so forth. For Texas the counties in the third state series of numbers will be coded 200, 201, 202 and so forth. For example, the present county office code for Anderson County, Texas, with the county office located in Anderson county is 49-01, servicing county also 49-01. The code to be used will be 49-001. The present county office code for Hardin County, Texas, is 50-00, but this county is serviced by the Jefferson county office whose code is 50-023. The code to be used will be 49-123. The present county office code for Runnels County, Texas, is 51-00, but this county is serviced by the Taylor county office whose code is 51-021. The code to be used will be 49-221.

COST CENTER

When reporting activity for field office locations, the accounting classification code will be exploded to generate an additional code called "cost center." This code will be as follows.

Cost Center		Cost Center	
Codes	Location	Codes	Location
01	Alabama	35	New Jersey
02	Arizona	36	New Mexico
03	Arkansas	37	New York
04	California	38	North Carolina
05	Colorado	40	North Dakota
07	Delaware	41	Ohio
07	Maryland	42	Oklahoma
09	Florida	43	Oregon
10	Georgia	44	Pennsylvania
12	Idaho	46	South Carolina
13	Illinois	47	South Dakota
15	Indiana	48	Tennessee
16	Iowa	49	Texas
18	Kansas	52	Utah
20	Kentucky	52	Nevada
22	Louisiana	53	Vermont
23	Maine	53	New Hampshire
25	Massachusetts	53	Virgin Islands
25	Connecticut	54	Virginia
25	Rhode Island	56	Washington
26	Michigan	57	West Virginia
27	Minnesota	58	Wisconsin
28	Mississippi	59	Wyoming
29	Missouri	60	Alaska
31	Montana	61	Hawaii
32	Nebraska	61	Western Pacific Ter.
		63	Puerto Rico

ALLOTMENT CODING - LOAN AND GRANT

Special Purpose

I All loan disbursements to individuals will be coded for veterans and nonveterans as follows:

- 05 - loans to veterans
- 00 - loans to nonveterans

